

**Clerk of the United States Bankruptcy Court
3/27/2010**

**Gentlemen: I am an indirect investor in the Bernard L. Madoff
Investment Securities LLC. (BLMIS) thru the Beacon LLC, Account #
000406.**

**I disagree with the determination of my claim by the Trustee Irving H.
Picard for BLMIS for the following reasons:**

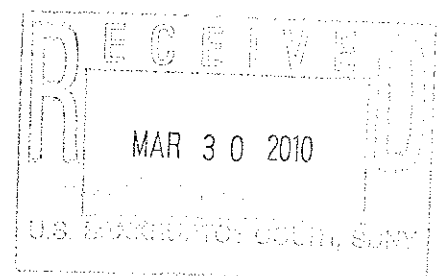
**There was no difference between a direct investment and my indirect
investment because the funds were never invested in any securities
for the last 10 to 15 years; the perpetrator just fraudulently held
them. My investments were made between 2003 and 2008.**

**Beacon Associates gave an average of 70% of the funds to (Blmis)
each year, not as a securities firm or in an advisory capacity but
purely as a transfer agent. I had a contract with Beacon, and they
had a contract with (BLMIS). For that reason my account should be
treated by (SIPC) the same as any investment in (BLMIS).**

**For the reasons Stated Above I request a Hearing and hopefully a
reversal of the previous determination of this matter by the Trustee.**

Sincerely,


Robert E. Decker MD(Ret.)





**BEACON ASSOCIATES LLC I
STATEMENT OF CAPITAL ACCOUNT
(UNAUDITED)**

2/3/2009

TO: Robert E. Decker, IRA, NTC & Co.

The following is a summary of your capital account
in Beacon Associates for the period ended
January 1, 2009

Value of Your Capital Account on
October 1, 2008

\$2,397,954.08

Capital Contributions (Withdrawals)
During the three month period ended
December 31, 2008

\$0.00

Net Income (loss) for the three
month period ended
December 31, 2008

(\$1,759,497.05) = MADOFF

Value of your Capital Account as of
December 31, 2008

\$638,457.03 *

Capital Contributions (Withdrawals) as of
January 1, 2009

\$0.00

Value of your Capital Account as of
January 1, 2009

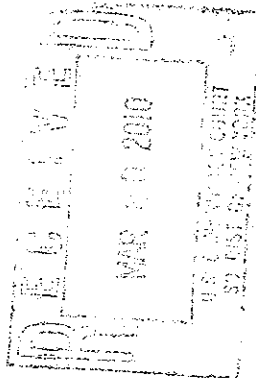
\$638,457.03 *

* This capital account statement is an estimate based upon currently available information. For the purposes of this statement, the Fund's investment with Bernard L. Madoff Investment Securities LLC has been valued at zero. This capital account may be adjusted based on a number of variables including, but not limited to, the establishment of any appropriate reserves.

The Fund's net asset value ("NAV") calculation is determined on the basis of market values of the Fund's investments in investment funds/accounts, based solely upon values as reported by (or on behalf of) such funds/accounts without further investigation. The assets of Bernard L. Madoff Investments or any affiliate (collectively, "Madoff") have been valued at zero (for the purpose of determining the Fund's NAV as of December 31, 2008) based solely on determinations made by Beacon Associates LLC I ("Beacon Associates I") in consultation with its auditors. The valuation of Madoff at zero may be materially incorrect and may be subject to change over time. Pursuant to an agreement between Ivy Asset Management LLC ("Ivy") and Beacon Associates I, Ivy is not responsible for, does not inquire into, and does not make any representations with respect to, the accuracy of any valuations received by Ivy, including Beacon Associates I's valuation of Madoff.

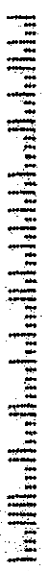


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MAR 30 2010
U.S. DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



**Clerk of the United States
Bankruptcy Court
One Bowling Green
New York, NY 10004**

10004+1453



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Self
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Palm Beach Gardens, FL 33418